



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SHEBOYGAN FALLS UTILITY

Principal Office: 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CORBY D FELSHER of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/29/1999
(Signature of person responsible for accounts)	(Date)

DIRECTOR OF CITY SERVICES

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHEBOYGAN FALLS UTILITY**Utility Address:** 375 BUFFALO ST
P.O. BOX 210
SHEBOYGAN FALLS, WI 53085**When was utility organized?** 1/1/1916**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR CORBY D FELSHER**Title:** DIRECTOR OF CITY SERVICES**Office Address:**375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085**Telephone:** (920) 467 - 7900**Fax Number:** (920) 467 - 2847**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR PAUL D CORSON CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.2203 S MEMORIAL PL
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** paul@webercorson.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR PAUL D CORSON CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.2203 S MEMORIAL PL
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** paul@webercorson.com**Date of most recent audit report:** 4/28/1999**Period covered by most recent audit:** DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CORBY D FELSHER**Title:** DIRECTOR OF CITY SERVICES**Office Address:**375 BUFFALO ST
SHEBOYGAN FALLS, WI 53085**Telephone:** (920) 467 - 7900**Fax Number:** (920) 467 - 2847**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO**Provide the following information regarding the provider(s) of contract services:**

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,030,297	8,913,771	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,839,729	7,951,737	2
Depreciation Expense (403)	431,174	430,656	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	260,491	254,202	5
Total Operating Expenses	8,531,394	8,636,595	
Net Operating Income	498,903	277,176	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	498,903	277,176	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,913	54,946	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	64,891	56,955	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	67,804	111,901	
Total Income	566,707	389,077	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	566,707	389,077	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,758	2,758	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	51,401	61,066	17
Other Interest Expense (431)	0	123	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	54,159	63,947	
Net Income	512,548	325,130	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,715,955	7,430,276	20
Balance Transferred from Income (433)	512,548	325,130	21
Miscellaneous Credits to Surplus (434)	2,295	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	39,451	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,230,798	7,715,955	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	64,891	5
Total (Acct. 419):	64,891	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
CORRECT PRIOR YEARS DEPRECIATION TAKEN OVER BASIS	2,295	9
Total (Acct. 434):	2,295	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		5,580			5,580	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		962			962	3
Materials		1,705			1,705	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	2,667	0	0	2,667	
Net income (or loss)	0	2,913	0	0	2,913	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	827,426	8,202,871	0	0	9,030,297	1
Less: interdepartmental sales	0	24,157	0	0	24,157	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		3,783			3,783	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	827,426	8,174,931	0	0	9,002,357	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	57,360		57,360	1
Electric operating expenses	147,427	15,070	162,497	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	962		962	6
Other nonutility expenses			0	7
Water utility plant accounts	1,472	243	1,715	8
Electric utility plant accounts	87,417	8,994	96,411	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	24,307	(24,307)	0	18
All other accounts			0	19
Total Payroll	318,945	0	318,945	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,235,760	16,737,689	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,687,836	5,176,256	2
Net Utility Plant	11,547,924	11,561,433	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,547,924	11,561,433	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	43,500	43,500	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	43,500	43,500	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	169,303	(15,522)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	954,868	1,132,322	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,080,856	982,013	15
Other Accounts Receivable (143)	99,687	99,382	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	12,066	26,463	18
Materials and Supplies (151-163)	304,604	280,465	19
Prepayments (165)	7,000	0	20
Interest and Dividends Receivable (171)	4,219	4,460	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,632,603	2,509,583	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,062	24,819	24
Other Deferred Debits (182-186)	84,953	112,937	25
Total Deferred Debits	107,015	137,756	
Total Assets and Other Debits	14,331,042	14,252,272	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,469,351	1,469,351	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,230,798	7,715,955	28
Total Proprietary Capital	9,700,149	9,185,306	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,065,000	1,220,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,065,000	1,220,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	60,358	406,580	33
Payables to Municipality (233)	202,340	227,001	34
Customer Deposits (235)	2,993	2,993	35
Taxes Accrued (236)	226,308	226,308	36
Interest Accrued (237)	14,018	12,487	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	78,765	89,698	41
Total Current and Accrued Liabilities	584,782	965,067	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	5,087	7,159	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	5,087	7,159	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,976,024	2,874,740	49
Total Liabilities and Other Credits	14,331,042	14,252,272	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,630,946	0	0	10,563,309	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	844			40,661	7
Total Utility Plant	6,631,790	0	0	10,603,970	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,333,840	0	0	4,353,996	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,333,840	0	0	4,353,996	
Net Utility Plant	5,297,950	0	0	6,249,974	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,191,523	3,984,733			5,176,256	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	118,560	312,614			431,174	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,840				5,840	6
Accruals charged other						7
accounts (specify):						8
CHARGED TO CLEARING	2,870	38,844			41,714	9
Salvage	58,620	121,949			180,569	10
Other credits (specify):						11
					0	12
Total credits	185,890	473,407	0	0	659,297	13
Debits during year						14
Book cost of plant retired	43,573	91,594			135,167	15
Cost of removal	0	10,255			10,255	16
Other debits (specify):						17
PRIOR YEAR OVER DEPRECIATIC		2,295			2,295	18
Total debits	43,573	104,144	0	0	147,717	19
Balance End of Year	1,333,840	4,353,996	0	0	5,687,836	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			269,911		269,911	261,091	3
Total Electric Utility					269,911	261,091	

Account	Total End of Year	Amount Prior Year	
Electric utility total	269,911	261,091	1
Water utility (154)	34,693	19,374	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	304,604	280,465	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 ADVANCE	2,758	428	22,062	1
Total			22,062	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,469,351	1
Changes during year (explain):		2
Balance end of year	<u>1,469,351</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				<u>0</u>

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
SUBSTATION ADVANCE	04/01/1996	04/01/2006	4.65%	945,000	1
G O BOND - 1992	01/01/1992	01/01/2002	5.21%	120,000	2
Total for Account 223				<u>1,065,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	226,308	1
Accruals:		
Charged water department expense	88,528	2
Charged electric department expense	171,963	3
Charged sewer department expense	1,910	4
Other (explain):		
CHARGED TO CLEARING	1,992	5
FICA TAX CAPITALIZED	5,171	6
Total Accruals and other credits	269,564	
Taxes paid during year:		
County, state and local taxes	226,308	7
Social Security taxes	24,974	8
PSC Remainder Assessment	11,644	9
Other (explain):		
GROSS RECEIPTS TAX	6,638	10
Total payments and other debits	269,564	
Balance end of year	226,308	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1992 G O DEBT	0	6,278	3,139	3,139	2
1996 SUBSTATION ADVANCE	12,487	45,123	46,731	10,879	3
Subtotal	12,487	51,401	49,870	14,018	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CUSTOMER ADVANCE REFUNDED	0			0	5
Subtotal	0	0	0	0	
Total	12,487	51,401	49,870	14,018	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,069,442	805,298	0	0	0	2,874,740	1
Add credits during year:							
For Services	13,272	59,271				72,543	2
For Mains	24,411					24,411	3
Other (specify):							
HYDRANTS	4,330					4,330	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,111,455	864,569	0	0	0	2,976,024	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
COST SHARING AGREEMENT REAC, INC	43,500	1
Total (Acct. 123):	43,500	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	131,042	9
Electric	949,814	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,080,856	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	60,591	13
Merchandising, jobbing and contract work	23,965	14
Other (specify):		
JOINT POLE USE RENT	13,637	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS ELECTRIC RECEIVABLE	1,494	16
Total (Acct. 143):	99,687	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES ON TAX ROLL	9,380	17
MISCELLANEOUS	2,686	18
Total (Acct. 145):	12,066	
Prepayments (165):		
DOWNPAYMENT ON COMPUTER SYSTEM	7,000	19
Total (Acct. 165):	7,000	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING OF WATER TOWER - DEFERRED	84,953	24
Total (Acct. 186):	84,953	
Payables to Municipality (233):		
DECEMBER WAGES, BENEFITS, AND OTHER EXPENSES	126,558	25
BILLINGS DUE SEWER DEPARTMENT	75,782	26
Total (Acct. 233):	202,340	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,506,680	9,947,458	0	0	16,454,138	1
Materials and Supplies	27,033	265,501	0	0	292,534	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,262,681	4,169,364	0	0	5,432,045	4
Customer Advances for Construction		6,123			6,123	5
Contributions in Aid of Construction	2,090,448	834,933	0	0	2,925,381	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,180,584	5,202,539	0	0	8,383,123	
Net Operating Income	113,497	385,406	0	0	498,903	8
Net Operating Income as a percent of						
Average Net Rate Base	3.57%	7.41%	N/A	N/A	5.95%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,469,351	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,973,376	3
Other (Specify):		4
Total Average Proprietary Capital	9,442,727	
Net Income		
Net Income	512,548	5
Percent Return on Proprietary Capital	5.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Substation conversion, three phase feeder and rebuild lower Broadway to 336 KCM conductor.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Acct #434 - Miscellaneous Credit to Surplus - We are correcting an error in computing depreciation in prior years. Depreciation was taken in excess of basis.

Acct #415 - Merchandising, Jobbing and Contract Work - Income from merchandising is down because of four large contract projects in 1997.

Income Statement Account Details (Page F-02)

Acct #434 - Miscellaneous Credits to Surplus - We are correcting prior years depreciation taken in excess of basis.

Balance Sheet (Page F-06)

Acct #165 - Downpayment on new computer system to be up and running in 1999.

Acct #186 - Deferred cost of water tower painting is being amortized per 1992 PSC Authorization.

Acct #232 - Accounts payable for 1997 includes a large amount due for substation conversion.

Balance Sheet End-of-Year Account Balances (Page F-19)

Per PSC authorization in 1992, we are amortizing the cost of painting the water tower over 10 years.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 11, 1999

Mr. Corby D. Felsher, Director of City Services
Sheboygan Falls Utilities
375 Buffalo Street
Sheboygan Falls, WI 53085-1321

1998 Analytical Review DWCCA-5380-PJL

Dear Mr. Felsher:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while the utility reports 1,472 services as added during the year in column (d) of the Water Services schedule on page W-18, you report only \$43,830 for additions during the year in column (c) of Account 345 on page W-8 and only \$13,272 for contributions for water services in Account 271 on page F-18. Please explain if the number of 1,472 for services added is a typo or otherwise explain why the cost per service is so low and provide all related annual report corrections.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the larger meters in particular. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

PJL:tlk:w:\compl\analytical review letters\Aug 11 1999 rev letters L 2.doc

Response received 8/18/99.

#1, reported # of feet instead of number of services added. Provided a revised services schedule.

#2, will comply with meter testing requirements in '99.

Review Closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	823,442	1
Total Sales of Water	823,442	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,984	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,984	
Total Operating Revenues	827,426	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	291,219	8
Pumping Expenses (620-633)	42,313	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	110,489	11
Customer Accounts Expenses (901-905)	17,373	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	45,447	14
Total Operation and Maintenance Expenses	506,841	
Other Operating Expenses		
Depreciation Expense (403)	118,560	15
Amortization Expense (404-407)		16
Taxes (408)	88,528	17
Total Other Operating Expenses	207,088	
Total Operating Expenses	713,929	
NET OPERATING INCOME	113,497	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,384	163,115	239,439	4
Commercial	180	22,024	33,171	5
Industrial	45	407,036	299,844	6
Total Metered Sales to General Customers (461)	2,609	592,175	572,454	
Private Fire Protection Service (462)	28		16,161	7
Public Fire Protection Service (463)	2,619		224,531	8
Other Sales to Public Authorities (464)	16	4,425	10,296	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,272	596,600	823,442	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	224,531	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	224,531	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,975	10
Other (specify):		
MISCELLANEOUS	9	11
Total Other Water Revenues (474)	3,984	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	291,219	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	291,219	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	27,885	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	14,428	25
Total Pumping Expenses	42,313	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	13,246	34
Storage Facilities Expenses (661)	1,545	35
Transmission and Distribution Lines Expenses (662)	21,514	36
Meter Expenses (663)	9,786	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	8,204	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	265	42
Maintenance of Distribution Reservoirs and Standpipes (672)	31,159	43
Maintenance of Transmission and Distribution Mains (673)	17,103	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	4,009	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	3,658	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	110,489	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,818	51
Customer Records and Collection Expenses (903)	8,555	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	17,373	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,069	56
Office Supplies and Expenses (921)	2,389	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,626	59
Property Insurance (924)	4,848	60
Injuries and Damages (925)	10,001	61
Employee Pensions and Benefits (926)	16,792	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	995	65
Rents (931)		66
Maintenance of General Plant (932)	727	67
Total Administrative and General Expenses	45,447	
Total Operation and Maintenance Expenses	506,841	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		83,559	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	1,910	2
Net property tax equivalent		81,649	
Social Security		6,251	3
PSC Remainder Assessment		1,048	4
Other (specify): CHARGED TO CLEARING		(420)	5
Total tax expense		88,528	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195381				3
County tax rate	mills		6.021940				4
Local tax rate	mills		4.330884				5
School tax rate	mills		8.408224				6
Voc. school tax rate	mills		1.581957				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.538386				10
Less: state credit	mills		1.476090				11
Net tax rate	mills		19.062296				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.330884				14
Combined School Tax Rate	mills		9.990181				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.321065				17
Total Tax Rate	mills		20.538386				18
Ratio of Local and School Tax to Total	dec.		0.697283				19
Total tax net of state credit	mills		19.062296				20
Net Local and School Tax Rate	mills		13.291813				21
Utility Plant, Jan. 1	\$	6,382,417	6,382,417				22
Materials & Supplies	\$	261,091	261,091				23
Subtotal	\$	6,643,508	6,643,508				24
Less: Plant Outside Limits	\$	787,333	787,333				25
Taxable Assets	\$	5,856,175	5,856,175				26
Assessment Ratio	dec.		1.024342				27
Assessed Value	\$	5,998,726	5,998,726				28
Net Local & School Rate	mills		13.291813				29
Tax Equiv. Computed for Current Year	\$	79,734	79,734				30
Tax Equivalent per 1994 PSC Report	\$	83,559					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	83,559					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	1,700		12
Structures and Improvements (321)	87,008		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	590,872		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,529		20
Total Pumping Plant	684,109	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,348		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)			1,700	12
Structures and Improvements (321)			87,008	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			590,872	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,529	20
Total Pumping Plant	0	0	684,109	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			24,348	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,031,184	6,080	26
Transmission and Distribution Mains (343)	3,607,414	153,661	27
Fire Mains (344)	0		28
Services (345)	287,083	43,830	29
Meters (346)	233,220	7,543	30
Hydrants (348)	266,263	24,645	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,449,512	235,759	
GENERAL PLANT			
Land and Land Rights (389)	402		33
Structures and Improvements (390)	70,408	28,460	34
Office Furniture and Equipment (391)	7,324		35
Computer Equipment (391.1)	41,554	2,500	36
Transportation Equipment (392)	21,515	25,385	37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	22,511		39
Laboratory Equipment (395)	487		40
Power Operated Equipment (396)	13,717		41
Communication Equipment (397)	8,204		42
SCADA Equipment (397.1)	62,183		43
Miscellaneous Equipment (398)	146		44
Other Tangible Property (399)	0		45
Total General Plant	248,794	56,345	
Total utility plant in service directly assignable	6,382,415	292,104	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,382,415	292,104	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,037,264	26
Transmission and Distribution Mains (343)	6,206		3,754,869	27
Fire Mains (344)			0	28
Services (345)			330,913	29
Meters (346)	6,998		233,765	30
Hydrants (348)			290,908	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	13,204	0	5,672,067	
GENERAL PLANT				
Land and Land Rights (389)			402	33
Structures and Improvements (390)	27,859		71,009	34
Office Furniture and Equipment (391)			7,324	35
Computer Equipment (391.1)			44,054	36
Transportation Equipment (392)	2,510		44,390	37
Stores Equipment (393)			343	38
Tools, Shop and Garage Equipment (394)			22,511	39
Laboratory Equipment (395)			487	40
Power Operated Equipment (396)			13,717	41
Communication Equipment (397)			8,204	42
SCADA Equipment (397.1)			62,183	43
Miscellaneous Equipment (398)			146	44
Other Tangible Property (399)			0	45
Total General Plant	30,369	0	274,770	
Total utility plant in service directly assignable	43,573	0	6,630,946	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	43,573	0	6,630,946	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	35,456	2.50%	2,175	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	167,951	4.35%	25,703	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,529	4.00%		15
Total Pumping Plant	207,936		27,878	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	284,264	2.00%	20,685	19
Transmission and Distribution Mains (343)	327,418	0.96%	35,339	20
Fire Mains (344)	0			21
Services (345)	61,757	2.09%	6,458	22
Meters (346)	114,936	5.00%	11,675	23
Hydrants (348)	44,973	1.59%	4,429	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	833,348		78,586	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					37,631	8
322					0	9
323					0	10
324					0	11
325					193,654	12
326					0	13
327					0	14
328					4,529	15
	0	0	0	0	235,814	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					304,949	19
343	6,206		641		357,192	20
344					0	21
345					68,215	22
346	6,998		338		119,951	23
348					49,402	24
349					0	25
	13,204	0	979	0	899,709	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	26,280	2.70%	1,909	26
Office Furniture and Equipment (391)	7,298	9.09%	26	27
Computer Equipment (391.1)	35,809	25.00%	8,245	28
Transportation Equipment (392)	14,850	12.50%	2,674	29
Stores Equipment (393)	293	6.67%	23	30
Tools, Shop and Garage Equipment (394)	12,569	6.67%	1,502	31
Laboratory Equipment (395)	298	5.88%	29	32
Power Operated Equipment (396)	13,717	10.00%		33
Communication Equipment (397)	3,647	9.09%	746	34
SCADA Equipment (397.1)	35,332	9.09%	5,652	35
Miscellaneous Equipment (398)	146	10.00%		36
Other Tangible Property (399)	0			37
Total General Plant	150,239		20,806	
Total accum. prov. directly assignable	1,191,523		127,270	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,191,523		 127,270	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	27,859		56,641		56,971	26
391					7,324	27
391.1					44,054	28
392	2,510		1,000		16,014	29
393					316	30
394					14,071	31
395					327	32
396					13,717	33
397					4,393	34
397.1					40,984	35
398					146	36
399					0	37
	30,369	0	57,641	0	198,317	
	43,573	0	58,620	0	1,333,840	
					0	38
	43,573	0	58,620	0	1,333,840	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	47,858			47,858	1
February	48,941			48,941	2
March	39,741			39,741	3
April	46,540			46,540	4
May	45,202			45,202	5
June	59,332			59,332	6
July	61,263			61,263	7
August	71,677			71,677	8
September	60,596			60,596	9
October	51,001			51,001	10
November	39,587			39,587	11
December	43,101			43,101	12
Total for year	614,839	0	0	614,839	
Less: Measured or estimated water used in main flushing and water treatment during year				220	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				614,619	16
Less: Water sold				596,600	17
Losses and unaccounted for				18,019	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,671	21
Date of maximum: 8/21/1998					22
Cause of maximum:					23
CUSTOMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				1,009	24
Date of minimum: 9/24/1998					25
Total KWH used for pumping for the year				542,050	26
If water is purchased: Vendor Name: SHEBOYGAN WATER UTILITY					27
Point of Delivery: TAYLOR DRIVE PUMP STATION					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	------------------------------------------	----------------------------------	--------------------------------------------	---------------------------------------------	------------------------------------------

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 WESTERN AVE (1)	#7 WESTERN AVE (2)	#7 WESTERN AVE (3)	1
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN FALLS	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	A/C	A/C	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,100	1,100	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WY PP BOOSTER PUMP (1)	WY PP BOOSTER PUMP (2)	TAYLOR BOOSTER (1)	14
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PALO	PALO	A/C	18
Year Installed	1990	1990	1987	19
Type	OTHER	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	120	120	1,740	21
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	U S ELECTRIC	23
Year Installed	1990	1990	1987	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	5	125	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TAYLOR BOOSTER (2)			1
Location	SHEBOYGAN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	A/C			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,740			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	125			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #3	TOWER #4	TOWER #5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	ET	4
Year constructed	1969	1976	1996	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	83	101	105	9
				10
Total capacity in gallons	2,000,000	2,000,000	2,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
Is a corrosion control chemical used (yes, no)?				22
				23
Is water fluoridated (yes, no)?				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.250	148	0	0	0	148
M	D	2.000	167	0	0	0	167
M	D	3.000	480	0	0	0	480
M	D	4.000	4,691	0	883	0	3,808
P	D	4.000	21	0	0	0	21
M	D	6.000	82,285	0	700	0	81,585
P	D	6.000	937	308	0	0	1,245
M	D	8.000	46,749	0	1,120	0	45,629
P	D	8.000	623	609	0	0	1,232
M	D	10.000	20,632	0	0	0	20,632
P	D	10.000	0	9			9
M	D	12.000	40,404	0	0	0	40,404
P	D	12.000	0	983			983
M	T	16.000	6,304	0	0	0	6,304
P	T	16.000	9,798	0	0	0	9,798
M	T	24.000	5,407	0	0	0	5,407
Total Within Municipality			218,646	1,909	2,703	0	217,852
Total Utility			218,646	1,909	2,703	0	217,852

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	870	0	0	0	870		1
M	0.750	553	0	0	0	553		2
L	1.000	8	0	0	0	8		3
M	1.000	1,284	94	0	0	1,378		4
M	1.250	3	0	0	0	3		5
M	1.500	27	1	0	0	28		6
M	2.000	18	1	0	0	19		7
M	3.000	2	0	0	0	2		8
M	4.000	3	0	0	0	3		9
M	6.000	6	0	0	0	6		10
M	8.000	2	0	0	0	2		11
M	12.000	1	0	0	0	1		12
Total Utility		2,777	96	0	0	2,873	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,046	90	159	0	1,977	223	1
0.750	757	0	1	0	756	7	2
1.000	45	5	0	0	50	6	3
1.500	37	0	0	0	37	0	4
2.000	25	1	0	0	26	1	5
2.500	2	0	1	0	1	0	6
3.000	10	0	0	0	10	0	7
4.000	7	0	1	0	6	0	8
6.000	3	0	1	0	2	0	9
Total:	2,932	96	163	0	2,865	237	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,802	84	7	1	0	83	1,977	1
0.750	646	42	6	1	1	60	756	2
1.000	8	22	11	3	1	5	50	3
1.500	0	22	4	4	0	7	37	4
2.000	1	4	14	4	0	3	26	5
2.500	0	0	0	0	0	1	1	6
3.000	0	1	4	1	0	4	10	7
4.000	0	0	3	1	0	2	6	8
6.000	0	0	2	0	0	0	2	9
Total:	2,457	175	51	15	2	165	2,865	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	312	4			316	2
Total Fire Hydrants	312	4	0	0	316	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	160
Number of distribution system valves end of year:	494
Number of distribution valves operated during year:	285

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct #660 - Operation Supervision and Engineering - New posting for water supervisor.

Acct #673 - Maintenance of Transmission and Distribution Mains - During 1997, there were water main breaks at Buffalo & Pine and at Broadway & Pine. Milder winter in 1998 - less breaks.

Acct #675 - Maintenance of Services - More service breaks in 1997, milder winter in 1998 - less breaks.

Water Utility Plant in Service (Page W-08)

Acct #343 - Transmission and Distribution Mains - Developer costs add were \$24,411 and the remaining cost was incurred by the Utility for a downtown project replacing old mains with larger ones.

Water Mains (Page W-17)

Additions to water mains were developer added - 1554 ft and the balance was added by the Utility and paid for with working cash.

Water Services (Page W-18)

All water services were added by developers and homeowners. No cash required by the Utility.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,168,296	1
Total Sales of Electricity	8,168,296	
Other Operating Revenues		
Forfeited Discounts (450)	10,819	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	20,187	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,569	7
Total Other Operating Revenues	34,575	
Total Operating Revenues	8,202,871	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,855,642	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	276,008	10
Customer Accounts Expenses (901-905)	51,492	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	149,746	13
Total Operation and Maintenance Expenses	7,332,888	
Other Expenses		
Depreciation Expense (403)	312,614	14
Amortization Expense (404-407)		15
Taxes (408)	171,963	16
Total Other Expenses	484,577	
Total Operating Expenses	7,817,465	
NET OPERATING INCOME	385,406	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,819	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,819	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	20,187	5
Total Rent from Electric Property (454)	20,187	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS AND MISCELLANEOUS	3,569	7
Total Other Electric Revenues (456)	3,569	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,855,642	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,855,642	
Total Power Production Expenses	6,855,642	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	6,966	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	4,155	52
Overhead Line Expenses (583)	37,581	53
Underground Line Expenses (584)	9,037	54
Street Lighting and Signal System Expenses (585)	1,668	55
Meter Expenses (586)	8,132	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	51,455	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	28,260	62
Maintenance of Overhead Lines (593)	39,700	63
Maintenance of Underground Lines (594)	37,919	64
Maintenance of Line Transformers (595)	16,076	65
Maintenance of Street Lighting and Signal Systems (596)	35,059	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	276,008	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	26,194	70
Customer Records and Collection Expenses (903)	21,515	71
Uncollectible Accounts (904)	3,783	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	51,492	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,061	78
Office Supplies and Expenses (921)	2,701	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	17,337	81
Property Insurance (924)	6,694	82
Injuries and Damages (925)	14,707	83
Employee Pensions and Benefits (926)	37,104	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	3,528	86
Miscellaneous General Expenses (930)	52,145	87
Rents (931)		88
Maintenance of General Plant (932)	2,525	89
Total Administrative and General Expenses	<u>149,746</u>	
Total Operation and Maintenance Expenses	<u><u>7,332,888</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		142,749	1
Social Security		18,723	2
Wisconsin Gross Receipts Tax		6,638	3
PSC Remainder Assessment		10,596	4
Other (specify):			
CAPITALIZED FICA TAX		(5,171)	5
CLEARING		(1,572)	6
Total tax expense		171,963	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195381				3
County tax rate	mills		6.021940				4
Local tax rate	mills		4.330884				5
School tax rate	mills		8.408224				6
Voc. school tax rate	mills		1.581957				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.538386				10
Less: state credit	mills		1.476090				11
Net tax rate	mills		19.062296				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.330884				14
Combined School Tax Rate	mills		9.990181				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.321065				17
Total Tax Rate	mills		20.538386				18
Ratio of Local and School Tax to Total	dec.		0.697283				19
Total tax net of state credit	mills		19.062296				20
Net Local and School Tax Rate	mills		13.291813				21
Utility Plant, Jan. 1	\$	10,355,274	10,355,274				22
Materials & Supplies	\$	261,091	261,091				23
Subtotal	\$	10,616,365	10,616,365				24
Less: Plant Outside Limits	\$	911,427	911,427				25
Taxable Assets	\$	9,704,938	9,704,938				26
Assessment Ratio	dec.		1.024342				27
Assessed Value	\$	9,941,176	9,941,176				28
Net Local & School Rate	mills		13.291813				29
Tax Equiv. Computed for Current Year	\$	132,136	132,136				30
Tax Equivalent per 1994 PSC Report	\$	142,749					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	142,749					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	25,893	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			25,893 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	225,352		29
Overhead Conductors and Devices (356)	261,710		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	512,955	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	27,872		34
Structures and Improvements (361)	64,975		35
Station Equipment (362)	2,030,490	329,505	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	793,541	9,111	38
Overhead Conductors and Devices (365)	1,016,613	258,402	39
Underground Conduit (366)	131,337	5,159	40
Underground Conductors and Devices (367)	1,341,261	505,049	41
Line Transformers (368)	923,638	144,372	42
Services (369)	567,631	29,523	43
Meters (370)	378,851	6,999	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	592,511	15,775	47
Total Distribution Plant	7,868,720	1,303,895	
GENERAL PLANT			
Land and Land Rights (389)	250		48
Structures and Improvements (390)	328,878		49
Office Furniture and Equipment (391)	32,650		50
Computer Equipment (391.1)	82,276		51
Transportation Equipment (392)	205,988		52
Stores Equipment (393)	1,028		53
Tools, Shop and Garage Equipment (394)	67,491		54
Laboratory Equipment (395)	10,137		55
Power Operated Equipment (396)	206,275	19,400	56
Communication Equipment (397)	14,521		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			225,352	29
Overhead Conductors and Devices (356)			261,710	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	512,955	
DISTRIBUTION PLANT				
Land and Land Rights (360)			27,872	34
Structures and Improvements (361)			64,975	35
Station Equipment (362)			2,359,995	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)			802,652	38
Overhead Conductors and Devices (365)	2,500		1,272,515	39
Underground Conduit (366)			136,496	40
Underground Conductors and Devices (367)			1,846,310	41
Line Transformers (368)			1,068,010	42
Services (369)			597,154	43
Meters (370)	2,171		383,679	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)			608,286	47
Total Distribution Plant	4,671	0	9,167,944	
GENERAL PLANT				
Land and Land Rights (389)			250	48
Structures and Improvements (390)	83,457		245,421	49
Office Furniture and Equipment (391)			32,650	50
Computer Equipment (391.1)			82,276	51
Transportation Equipment (392)	3,466		202,522	52
Stores Equipment (393)			1,028	53
Tools, Shop and Garage Equipment (394)			67,491	54
Laboratory Equipment (395)			10,137	55
Power Operated Equipment (396)			225,675	56
Communication Equipment (397)			14,521	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	439	58
Other Tangible Property (399)	0	59
Total General Plant	949,933	19,400
Total utility plant in service directly assignable	9,331,608	1,323,295
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 9,331,608	 1,323,295

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			439 58
Other Tangible Property (399)			0 59
Total General Plant	86,923	0	882,410
Total utility plant in service directly assignable	91,594	0	10,563,309
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	91,594	0	10,563,309

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	116,130	3.33%	7,504	22
Overhead Conductors and Devices (356)	86,735	3.33%	8,715	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					123,634	22
356			873		96,323	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	202,865		16,219	
DISTRIBUTION PLANT				
Structures and Improvements (361)	11,402	2.70%	1,755	27
Station Equipment (362)	892,293	3.03%	66,516	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	351,492	3.33%	26,577	30
Overhead Conductors and Devices (365)	463,639	3.33%	38,114	31
Underground Conduit (366)	21,161	2.50%	3,348	32
Underground Conductors and Devices (367)	327,910	3.33%	53,073	33
Line Transformers (368)	361,214	3.33%	33,161	34
Services (369)	287,035	3.33%	19,394	35
Meters (370)	187,069	3.33%	12,696	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	434,932	3.33%	19,993	39
Total Distribution Plant	3,338,147		274,627	
GENERAL PLANT				
Structures and Improvements (390)	91,187	2.70%	7,753	40
Office Furniture and Equipment (391)	34,918	9.09%		41
Computer Equipment (391.1)	67,535	12.50%	10,284	42
Transportation Equipment (392)	100,329	12.50%	15,950	43
Stores Equipment (393)	939	6.67%	68	44
Tools, Shop and Garage Equipment (394)	42,398	6.67%	4,502	45
Laboratory Equipment (395)	7,777	5.00%	507	46
Power Operated Equipment (396)	91,227	10.00%	20,339	47
Communication Equipment (397)	6,946	8.33%	1,209	48
Miscellaneous Equipment (398)	465	10.00%		49
Other Tangible Property (399)	0			50
Total General Plant	443,721		60,612	
Total accum. prov. directly assignable	3,984,733		351,458	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	873	0	219,957	
361					13,157	27
362					958,809	28
363					0	29
364		878			377,191	30
365	2,500	686	61		498,628	31
366					24,509	32
367					380,983	33
368		8,691	101,544		487,228	34
369					306,429	35
370	2,171		590		198,184	36
371					0	37
372					0	38
373					454,925	39
	4,671	10,255	102,195	0	3,700,043	
390	83,457		18,881		34,364	40
391				(2,269)	32,649	41
391.1					77,819	42
392	3,466				112,813	43
393					1,007	44
394					46,900	45
395					8,284	46
396					111,566	47
397					8,155	48
398				(26)	439	49
399					0	50
	86,923	0	18,881	(2,295)	433,996	
	91,594	10,255	121,949	(2,295)	4,353,996	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,984,733</u>		<u>351,458</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	91,594	10,255	121,949	(2,295)	4,353,996

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		19.29
7.2/12.5 kV (12kV)	1.00	23.35
14.4/24.9 kV (25kV)		
Other:		
240 V	0.50	25.61
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
240 V		1.23
Transmission System		
34.5 kV		
69 kV		3.50
115 kV		
138 kV		
Other:		
NONE		

1
2
3
4
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12
13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	2	3
Total	2	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	56	11
Nonfarm	337	12
Total	393	13
Total customers on rural lines at end of year	393	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	32,277	Wednesday	01/21/1998	12:00	18,738	1
February	02	32,148	Tuesday	02/10/1998	11:00	19,162	2
March	03	30,976	Wednesday	03/04/1998	09:00	18,932	3
April	04	29,709	Monday	03/30/1998	12:00	17,569	4
May	05	31,092	Tuesday	05/19/1998	12:00	17,459	5
June	06	33,218	Friday	06/26/1998	14:00	18,922	6
July	07	34,276	Tuesday	07/21/1998	12:00	17,875	7
August	08	33,549	Thursday	08/27/1998	14:00	18,345	8
September	09	32,131	Tuesday	09/15/1998	12:00	19,654	9
October	10	31,096	Tuesday	10/06/1998	11:00	17,875	10
November	11	30,540	Wednesday	11/04/1998	18:00	17,877	11
December	12	31,658	Tuesday	12/22/1998	18:00	19,440	12
Total		382,670				221,848	

System Name SHEBOYGAN FALLS UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN POWER AND LIGHT

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		221,850	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		221,850	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		216,174	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		81	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		81	23
Total Sold and Used		216,255	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		5,595	27
Total Energy Losses		5,595	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.5220%	29
Total Disposition of Energy		221,850	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	2,937	22,726	1
RURAL	RG-1	145	2,013	2
Total Sales for Residential Sales		3,082	24,739	
Commercial & Industrial				
COMMERCIAL	CG-1	354	8,170	3
INTERDEPT - SALES TO WATER DEPT	CG-1	1	555	4
LARGE POWER CP-1	CP-1	29	9,395	5
LARGE POWER CP-2	CP-2	11	9,845	6
LARGE POWER CP-3	CP-3	6	106,649	7
LARGE POWER CP-4	CP-4	2	56,320	8
Total Sales for Commercial & Industrial		403	190,934	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	9	395	9
SECURITY LIGHTS	MS-3	36	106	10
Total Sales for Public Street & Highway Lighting		45	501	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,530	216,174	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,041,119	(29,472)	1,011,647	1
		85,723		85,723	2
0	0	1,126,842	(29,472)	1,097,370	
		396,390	(11,165)	385,225	3
		24,905	(748)	24,157	4
		425,975	(15,933)	410,042	5
		486,939	(16,638)	470,301	6
		3,999,475	(178,445)	3,821,030	7
		1,985,259	(98,361)	1,886,898	8
0	0	7,318,943	(321,290)	6,997,653	
		66,435	(589)	65,846	9
		7,583	(156)	7,427	10
0	0	74,018	(745)	73,273	
				0	11
0	0	0	0	0	
0	0	8,519,803	(351,507)	8,168,296	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	MISC POWER & LIGHT		1
Point of Delivery	SHEBOYGAN FALLS		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69 KV		4
Point of Metering	SHEBOYGAN FALLS		5
Total of 12 Monthly Maximum Demands -- kW	382,670		6
Average load factor	79.4168%		7
Total Cost of Purchased Power	6,855,642		8
Average cost per kWh	0.0309		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	8,895	9,843	12
February	8,942	10,220	13
March	8,354	10,578	14
April	8,740	8,829	15
May	8,355	9,104	16
June	8,512	10,410	17
July	8,849	9,026	18
August	8,807	9,539	19
September	8,610	11,044	20
October	8,307	9,569	21
November	8,350	9,527	22
December	8,663	10,777	23
Total kWh (000)	103,384	118,466	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u>0</u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed	Type	RPM	Voltage (kV)	kWh Generated by Each Unit During Yr. (000's)	Rated Unit Capacity kW	kVA	Total Rated Plant Capacity (kW)	Total Maximum Continuous Capacity (kW)
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Total				0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	ADAM ST	MONROE ST	NORTH SIDE	WEST SIDE	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	2	2	1	2	4
Capacity of Transformers in kVA	17,500	20,000	10,000	21,900	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,700	1,397	23,959	1
Acquired during year	216	11	935	2
Total	3,916	1,408	24,894	3
Retired during year	29	52	2,164	4
Sales, transfers or adjustments increase (decrease)	(27)			5
Number end of year	3,860	1,356	22,730	6
Number end of year accounted for as follows:				7
In customers' use	3,557	1,250	13,180	8
In utility's use	15	10	400	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	288	96	9,150	12
Total end of year	3,860	1,356	22,730	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	31	16	1
Sodium Vapor	100	15	8	2
Sodium Vapor	250	80	31	3
Sodium Vapor	400	8	3	4
Total		134	58	
Ornamental				
Mercury Vapor	175	127	68	5
Sodium Vapor	70	291	150	6
Sodium Vapor	100	128	75	7
Sodium Vapor	150	20	10	8
Sodium Vapor	250	60	23	9
Total		626	326	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct #580 - Operation Supervision and Engineering - More time allocated to Water Department and work orders.

Acct #583 - Overhead Line Expense - More money spent on overhead lines than in 1997.

Acct #593 - Maintenance of Overhead Lines - More money spent on overhead line maintenance than in 1997.

Acct #595 - More expenses incurred with substation conversion.

Acct #926 - Employee Pensions and Benefits - Fewer employees and short crews

Acct #930 - Miscellaneous General Expenses - Less legal costs related to litigation with WI P&L regarding pricing contract.

Electric Utility Plant in Service (Page E-06)

Station Equipment (362) - The Utility completed a WI P&L Substation Conversion - Voltage conversion.

Line Transformers (368) - The Utility completed a substation conversion - voltage conversion. This required the Utility to change transformers in the area.

Underground Conductors and Devices (367) - The Utility completed a substation conversion - voltage conversion. Some overhead wires were put underground, also, WI P&L put in a sub-tie. The overhead wires were not removed yet because power is still being distributed through them.

Overhead Conductors and Devices (365) - The Utility completed a substation conversion and required new overhead items.
